



**M E M O R A N D U M**  
**BOARD OF COUNTY COMMISSIONERS**  
**OFFICE OF THE COMMISSION AUDITOR**

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**TO:** Wansley Walters, Director  
Juvenile Assessment Center

**DATE:** September 29, 2005

**FROM:** Charles Anderson, CPA  
Commission Auditor

**SUBJECT:** Review of Juvenile  
Assessment Center Travel

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**Objective and Scope**

This review was conducted in response to an anonymous letter dated October 17, 2004, which expressed concerns about the travel budget and expenditures of the Miami-Dade Juvenile Assessment Center (JAC).

The Office of the Commission Auditor was requested to review these concerns. To achieve this objective, we examined budgeted departmental travel funded by both the Miami-Dade County's General Fund and the U. S. Department of Justice's National Demonstration Project Grant.

JAC has been working with the U.S. Department of Justice on a National Demonstration Project emphasizing juvenile justice issues since 2000. Staff attends and participates in presentations at numerous conferences related to the project. Travel expenses related to the National Demonstration Project are funded by the federal grant dollars, while general purpose travel costs are charged to Miami-Dade County general fund.

**Methodology**

This review consisted principally of inquiries of personnel and analytical procedures applied to financial and programmatic data. It was substantially less detailed in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Miami-Dade County's Administrative Order No.: 6-1, *Travel on County Business* and the Office of Strategic Business Management's *Miami-Dade County Travel Policy and*

*Procedures (October 2004)* were used to determine the validity of expenditure, approval to travel, the appropriateness of travel, and compliance with the County's travel policy.

*Miami-Dade County Travel Policy and Procedures* state:

the Department Director shall be responsible for authorizing travel for department personnel and consultants, and for designating which funds are to be used to underwrite the cost of the trip. However, if the request for travel expenses exceeds the department's approved annual travel budget, the Travel Request Forms (TRF) must be authorized by the Department Director and OSBM before the travel occurs.... Authorization must be obtained from the County Manager or his/her designees(s) for 1) all travel by Department Directors; 2) in all situations where three (3) or more people are traveling to the same location; 3) when legislative or congressional business travel is the purpose of the travel; 4) when any portion of the travel expense is to be paid for by persons or organizations other than Miami-Dade County and; 5) all foreign travel. All travel by members of the County Manager's staff, and all foreign travel shall be authorized by the County Manager or his/her executive staff.

### **Conduct of the Review**

We examined and documented a sample of JAC's travel files that supported travel requests, approvals and reimbursements for fiscal years 2002-03 through 2003-04. To obtain a desired level of assurance, we reviewed:

- ◆ Twenty-nine Travel Expense Reports (TER) covering fiscal years 2002-03 and 2003-04.
- ◆ Twenty-nine Travel Request Forms covering fiscal years 2002-03 and 2003-04.
- ◆ Supporting invoices, receipts and hotel/transportation confirmations.

The grant funded travel related to the National Demonstration Project, a multi-year program funded exclusively by the U.S. Department of Justice, was examined for adherence to standards, policies, and budgetary limits.

Listed below are the General Fund budgeted travel expenses by fiscal year, as well as those for the National Demonstration Project approved by both the County and U.S. Justice Department for the two years that JAC has been a County Department. Prior to 2003, JAC was part of the Miami-Dade Police Department.

**GENERAL FUND**

<u>FY</u>	<u>BUDGET AMOUNT</u>	<u>AMOUNT EXPENDED</u>	<u>% BUDGET EXPENDED</u>
09/03	\$ 8,000	\$ 630	7.9%
09/04	\$12,000	\$ 7,535	62.8%

**NATIONAL DEMONSTRATION PROJECT**  
**Multi-year 2002-2005**

GRANT	\$16,074	\$ 9,019	56.1%
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**Conclusion**

Based on our limited review, nothing came to our attention to indicate any material deficiencies pertaining to the validity of expenditure approval to travel, the appropriateness of travel, and/or compliance with the County's travel policy. Finally, our review did not substantiate any of the allegations contained in the letter dated October 17, 2004.

Thank you for the courtesies and cooperation extended to my staff during the review process. If you have any questions or need clarification, please contact Horace Nwachukwu, Senior Auditor, at (305) 375-4354.

Cc: Honorable Carlos Alvarez, Mayor  
Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners  
George Burgess, County Manager  
Chris Mazzella, Inspector General  
Jennifer Glazer-Moon, Director, OSBM  
Cathy Jackson, Audit and Management Services